



**January 9, 2020**

**Senate Budget and Taxation Committee  
Testimony on SB 40: "Sales and Use Tax – Diapers - Exemption"**

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**Position: Support**

Based on first-hand observation of diaper need in Prince George's County, I urge you to support SB 40. Money saved by the proposed tax-exemption would allow parents experiencing diaper need to purchase up to 150 more diapers in year.

Prince George's Child Resource Center has been working tirelessly since 1990 to help parents and child care providers create healthy and nurturing environments for children. As part of our family support services, we partner with the Greater DC Diaper Bank – and gave out almost 30,000 diapers last year.

But diaper banks cannot fill the need alone. Parents struggle to pay for diapers; and many who have the fewest resources are forced to pay the most per diaper. Families with higher incomes (and credit cards) can get the cheapest diapers delivered right to their doorstep from Costco, Walmart or Amazon, while a car-less, single mom in a neighborhood lacking a real grocery store may pay triple the price at the 7-11 on the corner.

What are the consequences? Parents get as much use out of each diaper as possible, and in our work we have even seen drying out and reusing disposable diapers. This can result in significant rashes and urinary tract infections in babies.

Not only is there negative health impact for children, but for the whole family. Due to lack of enough diapers, a mother may be unable to go to work or school because she cannot place their children in child care; cloth diapers are not an option. Child care centers do not accept cloth diapers and most public laundromats will not allow them to be washed in their facilities. Using an equity lens to view diaper need, it is clear that something must be done.

Currently, adult diapers are tax-exempt; how is it that our children's diapers are not? Legislation altering the definition of disposable medical supplies to include diapers that are sized for children is long overdue. To ensure healthy babies and healthy families, Prince George's Child Resource Center urges you to support SB 40.